

**BEFORE THE  
CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

CALDERON, JAHAM & OSBORN,  
AN ACCOUNTANCY CORPORATION  
1679 Emerald Point Ct.  
El Cajon, CA 92019  
Certified Public Accountancy Corporation  
Certificate No. 1075,

THOMAS J. SAIZ  
1679 Emerald Point Ct.  
El Cajon, CA 92019  
Certified Public Accountant Certificate No.  
61356,

Respondents.

Case No. AC-2008-23

OAH No. 2009030621

**DECISION AND ORDER**

The attached Stipulated Surrender of License and Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter solely with respect to Respondent Calderon, Jaham & Osborn.

This Decision shall become effective on 08-30-2009.

It is so ORDERED 07-31-2009.



FOR THE CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS

1 EDMUND G. BROWN JR., Attorney General  
of the State of California  
2 JAMES M. LEDAKIS  
Supervising Deputy Attorney General  
3 RON ESPINOZA, State Bar No. 176908  
Deputy Attorney General  
4 110 West "A" Street, Suite 1100  
San Diego, CA 92101

5 P.O. Box 85266  
6 San Diego, CA 92186-5266  
Telephone: (619) 645-2100  
7 Facsimile: (619) 645-2061

8 Attorneys for Complainant

9 **BEFORE THE**  
10 **CALIFORNIA BOARD OF ACCOUNTANCY**  
11 **DEPARTMENT OF CONSUMER AFFAIRS**  
**STATE OF CALIFORNIA**

12 In the Matter of the Accusation Against:

13 CALDERON, JAHAM & OSBORN,  
AN ACCOUNTANCY CORPORATION  
14 1679 Emerald Point Ct.  
El Cajon, CA 92019  
15 Certified Public Accountancy Corporation  
Certificate No. 1075,

16 THOMAS J. SAIZ  
17 1679 Emerald Point Ct.  
El Cajon, CA 92019  
18 Certified Public Accountant Certificate No.  
61356,  
19

20 Respondents.

Case No. AC-2008-23

OAH No. 2009030621

**STIPULATED SURRENDER OF  
LICENSE AND ORDER AS TO  
RESPONDENT CALDERON,  
JAHAM & OSBORN**

21 In the interest of a prompt and speedy resolution of this matter, consistent with the  
22 public interest and the responsibility of the California Board of Accountancy of the Department  
23 of Consumer Affairs the parties hereby agree to the following Stipulated Surrender of License  
24 and Order which will be submitted to the Board for approval and adoption as the final disposition  
25 of the Accusation solely with respect to Calderon, Jaham & Osborn.

26 PARTIES

27 1. Patti Bowers (Complainant) is the Executive Officer of the California  
28 Board of Accountancy. She brought this action solely in her official capacity and is represented

1 in this matter by Edmund G. Brown Jr., Attorney General of the State of California, by Ron  
2 Espinoza, Deputy Attorney General.

3 2. Calderon, Jaham & Osborn (Respondent) and Thomas J. Saiz are  
4 represented in this proceeding by Tomas A. Ortiz, Esq., whose address is Garrett and Tully, 225  
5 South Lake Avenue, Suite 1400, Pasadena, CA 91101.

6 3. On or about July 12, 1979, the California Board of Accountancy issued  
7 Certified Public Accountancy Corporation Certificate No. 1075 to Respondent Calderon, Jaham  
8 & Osborn, an Accountancy Corporation. The license is in an active status, and will expire on  
9 July 31, 2009, unless renewed.

10 4. Thomas J. Saiz, President and sole shareholder of Respondent Calderon,  
11 Jaham & Osborn, has been authorized to enter into this stipulated settlement on behalf of  
12 Respondent (Certified Public Accountancy Corporation Certificate No. 1075).

#### 13 JURISDICTION

14 5. Accusation No. AC-2008-23 was filed before the California Board of  
15 Accountancy (Board), Department of Consumer Affairs, and is currently pending against  
16 Respondent. The Accusation and all other statutorily required documents were properly served  
17 on Respondent on October 7, 2008. Respondent timely filed its Notice of Defense contesting the  
18 Accusation. A copy of Accusation No. AC-2008-23 is attached as Exhibit A and incorporated  
19 herein by reference.

#### 20 ADVISEMENT AND WAIVERS

21 6. Respondent's President Thomas J. Saiz has carefully read, fully discussed  
22 with counsel, and understands the charges and allegations in Accusation No. AC-2008-23.  
23 Thomas J. Saiz also has carefully read, fully discussed with counsel, and understands the effects  
24 of this Stipulated Surrender of License and Order.

25 7. Thomas J. Saiz is fully aware of Respondent's legal rights in this matter,  
26 including the right to a hearing on the charges and allegations in the Accusation; the right to  
27 confront and cross-examine the witnesses against it; the right to present evidence and to testify  
28 on its own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses

1 and the production of documents; the right to reconsideration and court review of an adverse  
2 decision; and all other rights accorded by the California Administrative Procedure Act and other  
3 applicable laws.

4 8. On behalf of Respondent, Thomas J. Saiz voluntarily, knowingly, and  
5 intelligently waives and gives up each and every right set forth above.

6 CULPABILITY

7 9. Respondent admits the truth of each and every charge and allegation in  
8 Accusation No. AC-2008-23, agrees that cause exists for discipline against it and hereby  
9 surrenders its Certified Public Accountancy Corporation Certificate No. 1075 for the Board's  
10 formal acceptance.

11 10. Respondent's President Thomas J. Saiz understands that by signing this  
12 stipulation, he enables the Board to issue an order accepting the surrender of Respondent's  
13 Certified Public Accountancy Corporation Certificate No. 1075 without further process.

14 CONTINGENCY

15 11. This stipulation shall be subject to approval by the California Board of  
16 Accountancy. Respondent's President Thomas J. Saiz understands and agrees that counsel for  
17 Complainant and the staff of the California Board of Accountancy may communicate directly  
18 with the Board regarding this stipulation and surrender, without notice to or participation by  
19 Respondent or its counsel. By signing the stipulation, Thomas J. Saiz understands and agrees  
20 that Respondent may not withdraw this agreement or seek to rescind the stipulation prior to the  
21 time the Board considers and acts upon it. If the Board fails to adopt this stipulation as its  
22 Decision and Order, the Stipulated Surrender and Disciplinary Order shall be of no force or  
23 effect, except for this paragraph, it shall be inadmissible in any legal action between the parties,  
24 and the Board shall not be disqualified from further action by having considered this matter.

25 12. The parties understand and agree that facsimile copies of this Stipulated  
26 Surrender of License and Order, including facsimile signatures thereto, shall have the same force  
27 and effect as the originals.

28 ///

13. In consideration of the foregoing admissions and stipulations, the parties agree that the Board may, without further notice or formal proceeding, issue and enter the following Order:

## ORDER

**IT IS HEREBY ORDERED** that Certified Public Accountancy Corporation Certificate No. 1075 issued to Respondent Calderon, Jaham & Osborn is surrendered and accepted by the California Board of Accountancy.

1. The surrender of Respondent's license and the acceptance of the surrendered license by the Board shall constitute the imposition of discipline against Respondent. This stipulation constitutes a record of the discipline and shall become a part of Respondent's license history with the Board.

2. Respondent shall lose all rights and privileges as a certified public accountancy corporation in California as of the effective date of the Board's Decision and Order.

3. Respondent shall cause to be delivered to the Board both its wall license certificate and, if one was issued, pocket license, on or before the effective date of the Decision and Order.

4. Should Respondent ever file an application for licensure or a petition for reinstatement in the State of California, the Board shall treat it as a petition for reinstatement. Respondent must comply with all the laws, regulations and procedures for reinstatement of a revoked license in effect at the time the petition is filed, and all of the charges and allegations contained in Accusation No. AC-2008-23 shall be deemed to be true, correct and admitted by Respondent when the Board determines whether to grant or deny the petition.

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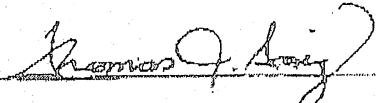
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ACCEPTANCE

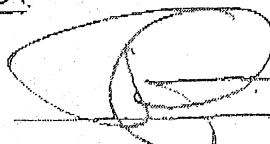
I have carefully read the above Stipulated Surrender of License and Order and have fully discussed it with my attorney, Tomas A. Ortiz, Esq. I understand the stipulation and the effect it will have on Certified Public Accountancy Corporation Certificate No. 1075. I enter into this Stipulated Surrender of License and Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the California Board of Accountancy.

DATED: June 2, 2009

  
Thomas J. Saiz, Individually and on behalf of  
CALDERON, JAHAM & OSBORN  
Respondent

I have read and fully discussed with Respondent's President Thomas J. Saiz the terms and conditions and other matters contained in this Stipulated Surrender of License and Order. I approve its form and content.

DATED: June 2, 2009

  
TOMAS A. ORTIZ, ESQ.  
Attorney for Respondent and Thomas J. Saiz

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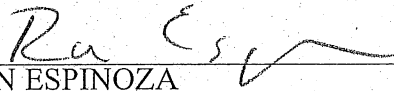
1 ENDORSEMENT

2 The foregoing Stipulated Surrender of License and Order is hereby respectfully  
3 submitted for consideration by the California Board of Accountancy of the Department of  
4 Consumer Affairs.

5  
6 DATED: 6-8-09

7  
8 EDMUND G. BROWN JR., Attorney General  
of the State of California

9  
10 JAMES M. LEDAKIS  
Supervising Deputy Attorney General

11  
12   
13 RON ESPINOZA  
Deputy Attorney General

14 Attorneys for Complainant

15  
16 DOJ Matter ID: SD2008801294  
17 80362404.wpd

**Exhibit A**

**Accusation No. AC-2008-23**



1 EDMUND G. BROWN JR., Attorney General  
of the State of California

2 JAMES M. LEDAKIS  
Supervising Deputy Attorney General

3 RON ESPINOZA, State Bar No. 176908  
Deputy Attorney General

4 110 West "A" Street, Suite 1100  
San Diego, CA 92101

5 P.O. Box 85266  
6 San Diego, CA 92186-5266  
Telephone: (619) 645-2100  
7 Facsimile: (619) 645-2061

8 Attorneys for Complainant

10 **BEFORE THE**  
11 **CALIFORNIA BOARD OF ACCOUNTANCY**  
12 **DEPARTMENT OF CONSUMER AFFAIRS**  
**STATE OF CALIFORNIA**

13 In the Matter of the Accusation Against:

Case No. AC-2008-23

14 CALDERON, JAHAM & OSBORN,  
AN ACCOUNTANCY CORPORATION  
15 1679 Emerald Point Ct.  
El Cajon, CA 92019  
16 Certified Public Accountancy Corporation  
Certificate No. 1075,

**A C C U S A T I O N**

17 THOMAS J. SAIZ  
18 1679 Emerald Point Ct.  
El Cajon, CA 92019  
19 Certified Public Accountant Certificate No. 61356,

20 Respondents.

21  
22 Complainant alleges:

23 **PARTIES**

24 1. Patti Bowers ("Complainant") brings this Accusation solely in her official  
25 capacity as Acting Executive Officer of the California Board of Accountancy, Department of  
26 Consumer Affairs, State of California.

27 2. On or about July 12, 1979, the California Board of Accountancy issued  
28 Certified Public Accountancy Corporation Certificate No. 1075 to Calderon, Jaham & Osborn,

1 an Accountancy Corporation ("Respondent CJO"). The license is in an active status, and will  
2 expire on July 31, 2009, unless renewed.

3 3. On or about March 21, 1992, the California Board of Accountancy issued  
4 Certified Public Accountant Certificate No. 61356 to Thomas J. Saiz ("Respondent Saiz"). The  
5 license is in an active status, and will expire on July 31, 2009, unless renewed. Respondent Saiz  
6 is the sole shareholder of Respondent CJO, effective January 1, 2000.

7 JURISDICTION

8 4. This Accusation is brought before the California Board of Accountancy  
9 ("Board"), Department of Consumer Affairs, under the authority of the following laws. All  
10 section references are to the Business and Professions Code ("Code") unless otherwise indicated.

11 5. Code section 5100 states:

12 After notice and hearing the board may revoke, suspend, or refuse to  
13 renew any permit or certificate granted under Article 4 (commencing with Section  
14 5070) and Article 5 (commencing with Section 5080), or may censure the holder  
of that permit or certificate for unprofessional conduct that includes, but is not  
limited to, one or any combination of the following causes:

15 . . . .

16 (b) A violation of Section 478, 498, or 499 dealing with false statements or  
17 omissions in the application for a license, in obtaining a certificate as a certified  
18 public accountant, in obtaining registration under this chapter, or in obtaining a  
permit to practice public accountancy under this chapter.

19 . . . .

20 (g) Willful violation of this chapter or any rule or regulation promulgated  
by the board under the authority granted under this chapter.

21 . . . .

22 (l) The imposition of any discipline, penalty, or sanction on a registered  
23 public accounting firm or any associated person of such firm, or both, or on any  
24 other holder of a permit, certificate, license, or other authority to practice in this  
25 state, by the Public Company Accounting Oversight Board or the United States  
Securities and Exchange Commission, or their designees under the  
Sarbanes-Oxley Act of 2002 or other federal legislation.

26 . . . .

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1           6.       Code section 5156 states:

2           An accountancy corporation shall not do or fail to do any act the doing of  
3           which or the failure to do which would constitute unprofessional conduct under  
4           any statute, rule or regulation now or hereafter in effect. In the conduct of its  
5           practice, it shall observe and be bound by such statutes, rules and regulations to  
6           the same extent as a person holding a permit under Section 5070 of this code. The  
7           board shall have the same powers of suspension, revocation and discipline against  
8           an accountancy corporation as are now or hereafter authorized by Section 5100 of  
9           this code, or by any other similar statute against individual licensees, provided,  
10          however, that proceedings against an accountancy corporation shall be conducted  
11          in accordance with Chapter 5 (commencing with Section 11500) of Part 1 of  
12          Division 3 of Title 2 of the Government Code, and the board shall have all the  
13          powers granted therein.

14           7.       Code section 498 states:

15          A board may revoke, suspend, or otherwise restrict a license on the ground  
16          that the licensee secured the license by fraud, deceit, or knowing  
17          misrepresentation of a material fact or by knowingly omitting to state a material fact.

18           8.       California Code of Regulations, title 16, section 87, provides:

19           (a) 80 Hours.

20          As a condition of active status license renewal, a licensee shall complete at  
21          least 80 hours of qualifying continuing education as described in Section 88 in the  
22          two-year period immediately preceding license expiration, and meet the reporting  
23          requirements specified in subsection (a) of Section 89. A licensee engaged in the  
24          practice of public accountancy as defined in Section 5051 of the Business and  
25          Professions Code is required to hold a license in active status. No carryover of  
26          continuing education is permitted from one two-year license renewal period to  
27          another.

28           (b) Government Auditing Continuing Education Requirement.

29          A licensee who engages in planning, directing, conducting substantial  
30          portions of field work, or reporting on financial or compliance audits of a  
31          governmental agency shall complete 24 of the 80 hours required pursuant to  
32          subsection (a) in the areas of governmental accounting, auditing or related  
33          subjects. This continuing education shall be completed in the same two-year  
34          license renewal period as the report is issued. A governmental agency is defined  
35          as any department, office, commission, authority, board, government-owned  
36          corporation, or other independent establishment of any branch of federal, state or  
37          local government. Related subjects are those which maintain or enhance the  
38          licensee's knowledge of governmental operations, laws, regulations or reports; any  
39          special requirements of governmental agencies; subjects related to the specific or  
40          unique environment in which the audited entity operates; and other auditing  
41          subjects which may be appropriate to government auditing engagements. A  
42          licensee who meets the requirements of this subsection shall be deemed to have  
43          met the requirements of subsection (c).

44          ....

1 (d) A licensee who must complete continuing education pursuant to  
2 subsections (b) and/or (c) of this section shall also complete an additional eight  
3 hours of continuing education specifically related to the detection and/or reporting  
4 of fraud in financial statements. This continuing education shall be part of the 80  
5 hours of continuing education required by subsection (a), but shall not be part of  
6 the continuing education required by subsections (b) or (c). This requirement  
7 applies to licensees who renew their license on or after July 1, 2005.

8 . . . .

9 9. California Code of Regulations, title 16, section 89, provides:

10 (a) Upon renewal, a licensee who is required, pursuant to Section 87, to  
11 obtain continuing education must provide a written statement, signed under  
12 penalty of perjury, certifying that the requisite number of continuing education  
13 hours has been obtained. The licensee shall disclose the following information  
14 concerning courses or programs claimed as qualifying continuing education:

15 (1) Course title or description

16 (2) Date of completion

17 (3) Name of school, firm or organization providing the course or program

18 (4) Method of study, i.e., whether course or program is self-study, live  
19 presentation or Group Internet-Based Program (Webcast)

20 (5) Number of hours earned.

21 . . . .

22 (c) If continuing education credit for attending a continuing education  
23 course is claimed, the licensee shall obtain and retain for four years after renewal  
24 a certificate of completion or its equivalent disclosing the following information:

25 (1) Name of licensee in attendance

26 (2) School, firm or organization conducting course

27 (3) Location of course attended

28 (4) Title of course or description of content

(5) Dates of attendance except when the licensee attended a course for  
academic credit given by a college, university, or other institution of higher  
learning accredited by an association recognized by the Secretary of the United  
States Department of Education, in which case the applicant may provide  
evidence of a grade of pass or "credit" to satisfy this requirement.

(6) Number of hours of actual attendance except when the licensee  
attended a course for academic credit given by a college, university, or other  
institution of higher learning accredited by an association recognized by the  
Secretary of the United States Department of Education, in which case the  
applicant may provide evidence of a grade of pass or "credit" to satisfy this  
requirement.

1 (d) If continuing education credit is claimed for completing a self-study  
2 course, the licensee shall obtain and retain for four years after renewal a  
certificate of completion or its equivalent disclosing the following information:

3 (1) Name of licensee taking the course

4 (2) School, firm, or organization providing the course

5 (3) Title of course or description of contents

6 (4) Date of completion

7 (5) Number of hours of continued education credit granted for completing  
8 the course.

9 . . . .

#### 10 COST RECOVERY

11 10. Code section 5107, subdivision (a), states:

12 The executive officer of the board may request the administrative law  
13 judge, as part of the proposed decision in a disciplinary proceeding, to direct any  
holder of a permit or certificate found to have committed a violation or violations  
14 of this chapter to pay to the board all reasonable costs of investigation and  
prosecution of the case, including, but not limited to, attorneys' fees. The board  
15 shall not recover costs incurred at the administrative hearing.

#### 16 FIRST CAUSE FOR DISCIPLINE

17 (Discipline by the U.S. Securities and Exchange Commission)

18 11. Respondent CJO is subject to disciplinary action under Business and  
19 Professions Code section 5100, subdivision (l), in that on or about December 12, 2007, pursuant  
20 to entry of a final judgment, the United States Securities and Exchange Commission imposed  
21 discipline on said Respondent. The circumstances are as follows:

22 A. On or about December 10, 2007, the United States Securities and  
23 Exchange Commission ("SEC") filed its complaint against Respondents CJO and Thomas Saiz  
24 for violations of the federal securities laws in *Securities and Exchange Commission v. Thomas J.*  
25 *Saiz and Calderon, Jaham & Osborn*, United States District Court, Southern District of  
26 California, Case No. 07-CV2308-L-JMA. In its complaint, the SEC alleged that Respondents, as  
27 the independent auditor for the City of San Diego ("City") for the fiscal years ended June 30,  
28 2001 and 2002, made false and misleading statements in connection with municipal securities

1 offerings by the City. Specifically, the SEC alleged, *inter alia*, that Respondents 1) issued  
2 unqualified audit reports for the above fiscal years stating that the City's financial statements  
3 were presented in conformity with generally accepted accounting principles ("GAAP") and that  
4 the audits were performed in accordance with generally accepted auditing standards ("GAAS"),  
5 when they were not; 2) drafted the footnote disclosures to the City's financial statements in the  
6 audit reports, which contained materially false and misleading statements regarding the City's  
7 funding of its pension and retiree health care obligations; 3) consented to the City including these  
8 audit reports in the offering documents for its five 2002 and 2003 municipal securities offerings  
9 that raised approximately \$261 million from investors.

10 B. Based on these allegations, the SEC complaint against Respondents  
11 contained claims for relief under Section 17(a) of the Securities Act of 1933 (fraud in the offer or  
12 sales of securities) and under Section 10(b) of the Securities Exchange Act of 1934 and Rule  
13 10b-5 thereunder (fraud in connection with the purchase or sale of securities).

14 C. On or about December 12, 2007, Respondents consented to the entry of  
15 final judgments against them on the SEC complaint, without admitting or denying the allegations  
16 therein, except as to jurisdiction, which they admitted. The final judgments permanently  
17 restrained and enjoined Respondents from violating Section 17(a) of the Securities Act of 1933  
18 and Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder. In  
19 addition, Respondent Saiz was ordered to pay a civil penalty in the amount of \$15,000  
20 to the SEC.

## 21 SECOND CAUSE FOR DISCIPLINE

### 22 (Discipline by the U.S. Securities and Exchange Commission)

23 12. Respondent Saiz is subject to disciplinary action under Business and  
24 Professions Code section 5100, subdivision (l), in that on or about December 12, 2007, pursuant  
25 to entry of a final judgment, the United States Securities and Exchange Commission imposed  
26 discipline on said Respondent, as specified in paragraph 11 above, which is hereby incorporated  
27 by reference.

28 ///

1 **THIRD CAUSE FOR DISCIPLINE**

2 **(Failure to Complete Continuing Education Requirements)**

3 13. Respondent Saiz is subject to disciplinary action under Business and  
4 Professions Code section 5100, subdivision (g), and California Code of Regulations, title 16,  
5 section 87, in that he failed to complete the continuing education requirements for his July 31,  
6 2003, and July 31, 2005, renewal periods. The circumstances are as follows:

7 A. For the license renewal periods ended July 31, 2003, and July 31, 2005,  
8 Respondent was required to complete 80 hours of continuing education within each two-year  
9 renewal period. Within the 80 hours for each of the two renewal periods, Respondent was  
10 required to complete 24 hours in the areas of governmental accounting, auditing or related  
11 subjects. For his July 31, 2005 renewal period, Respondent was also required to complete, within  
12 the 80 hours, eight hours of continuing education specifically related to the detection and/or  
13 reporting of fraud in financial statements.

14 B. On or about June 22, 2007, the Board requested Respondent Saiz, in  
15 writing, to provide a listing of the continuing education courses that he completed for his  
16 July 31, 2003, and July 31, 2005, license renewals, along with supporting certificates of  
17 completion. No response was provided by Respondent to the Board. On or about  
18 August 1, 2007, the Board made a second written request to Respondent Saiz to provide the  
19 continuing education information and supporting documentation. On or about August 31, 2007,  
20 Respondent, through his counsel, sent correspondence to the Board stating that Respondent did  
21 not maintain copies of the requested certificates of completion, but would provide a listing of the  
22 continuing education courses completed. Respondent Saiz subsequently failed to provide a  
23 listing of the courses or any certificates of completion.

24 **FOURTH CAUSE FOR DISCIPLINE**

25 **(Failure to Retain Continuing Education Certificates)**

26 14. Respondent Saiz is subject to disciplinary action under Business and  
27 Professions Code section 5100, subdivision (g), and California Code of Regulations, title 16,  
28 section 89, in that he failed to retain continuing education certificates of completion or their

1 equivalent for four years after renewal as specified in paragraph 13 above, which is hereby  
2 incorporated by reference.

3 **FIFTH CAUSE FOR DISCIPLINE**

4 **(Misrepresentation of Material Fact on License Renewal)**

5 15. Respondent Saiz is subject to disciplinary action under Business and  
6 Professions Code section 5100, subdivision (b), in conjunction with Sections 498 and 5100,  
7 subdivision (g), and California Code of Regulations, title 16, section 89, subdivision (a), in that  
8 he knowingly made a misrepresentation of material fact on his 2005 Certified Public Accountant  
9 Renewal Form by stating that he had completed the required continuing education. The  
10 circumstances are as follows:

11 A. On his July 31, 2005, license renewal form, Respondent Saiz marked that  
12 he was renewing as an "active" licensee and that he had completed the required number of hours  
13 of continuing education during the two years preceding his license expiration date. By renewing  
14 as an active licensee, Respondent was required to identify on his renewal form the actual  
15 continuing education he completed. Respondent, however, failed to identify or list any completed  
16 continuing education on his continuing education reporting worksheet that accompanied his  
17 renewal form to the Board. In addition, Respondent was requested by the Board, in writing,  
18 on June 22, 2007, August 1, 2007, September 13, 2007, and November 13, 2007, to provide a  
19 listing of the continuing education and supporting certificates of completion for his July 2005  
20 license renewal. Respondent failed to provide any continuing education information or  
21 documentation to confirm that he had taken the claimed hours of continuing education.

22 **PRAYER**

23 WHEREFORE, Complainant requests that a hearing be held on the matters  
24 herein alleged, and that following the hearing, the California Board of Accountancy issue a  
25 decision:

26 1. Revoking or suspending or otherwise imposing discipline upon Certified  
27 Public Accountancy Corporation Certificate No. 1075 issued to Calderon, Jaham & Osborn, an  
28 Accountancy Corporation;

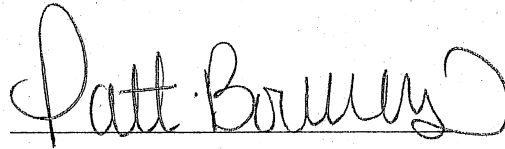


1                   2.       Revoking or suspending or otherwise imposing discipline upon Certified  
2 Public Accountant Certificate No. 61356 issued to Thomas J. Saiz;

3                   3.       Ordering Calderon, Jaham & Osborn, an Accountancy Corporation, and  
4 Thomas J. Saiz to pay the California Board of Accountancy the reasonable costs of the  
5 investigation and enforcement of this case, pursuant to Business and Professions Code  
6 section 5107; and

7                   4.       Taking such other and further action as deemed necessary and proper.  
8

9 DATED: October 3, 2008

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11   
12

13 PATTI BOWERS  
14 Acting Executive Officer  
15 California Board of Accountancy  
16 Department of Consumer Affairs  
17 State of California  
18 Complainant

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SD2008800585